

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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	:	
In re	:	Chapter 11
	:	
24 HOUR FITNESS	:	Case No. 20-11558 (KBO)
WORLDWIDE, INC., et al.,	:	
	:	
Debtors.¹	:	(Jointly Administered)
	:	
	:	
	X	

DECLARATION OF Aaron Martin,

ON BEHALF OF Tax Advisors Group LLC

I, Aaron Martin, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Accounting Manager of Tax Advisors Group LLC, located at 12400 Coit Road, Dallas, TX 75251 (the “**Firm**”).

2. On November 21, 2019, 24 Hour Fitness Worldwide, Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), retained the Firm to provide Tax services (the “**Services**”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are 24 Hour Holdings II LLC (N/A); 24 Hour Fitness Worldwide, Inc. (5690); 24 Hour Fitness United States, Inc. (8376); 24 Hour Fitness USA, Inc. (9899); 24 Hour Fitness Holdings LLC (8902); 24 San Francisco LLC (3542); 24 New York LLC (7033); 24 Denver LLC (6644); RS FIT Holdings LLC (3064); RS FIT CA LLC (7007); and RS FIT NW LLC (9372). The Debtors’ corporate headquarters and service address is 12647 Alcosta Blvd., Suite 500, San Ramon, CA 94583.

3. The Services include the following:

Business Personal Property Tax

4. The arrangements for compensation and reimbursement of the Firm include the following (hourly/contingent, etc.): Contingent based on Tax Savings (See Contract)

(a) Average hourly rate (if applicable): _____

(b) Estimated average monthly compensation based on prepetition retention (if Firm was employed prepetition):

5. The Firm may have performed services in the past, and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants, employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, except as set forth below, the Firm does not have any relationship with any such persons, their attorneys, or their accountants that would be adverse to the Debtors or their estates:

6. Neither I nor any principal of or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

7. Neither I nor any principal of or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates, and, to the extent that the Firm held prepetition claims against the Debtors or their estates, the Firm has waived such prepetition claims.

8. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and, upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Dated: August 11, 2020



Name: Aaron Martin
Title: Accounting Manager
Firm: Tax Advisors Group
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